

Litter Fee

The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The fee is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee. Revenue from the fee is deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 11

Litter Fee Receipts

Month	Calendar Year 1996	Calendar Year 1995
January	\$ 22,786	\$ 6,886
February	11,984	6,824
March	6,404	962
April	162	1,698
May	87	(3,749)
June	29	1,801
July	28,718	26,658
August	54	6,667
September	569,842	529,074
October	489,636	474,436
November	8,896	42,543
December	8,603	16,269
Total	\$1,147,201	\$1,110,069

Table 12

Tire Fee Receipts

Month	Calendar Year 1996	Calendar Year 1995
January	\$ 305,165	\$ 300,413
February	86,358	123,411
March	86,635	92,706
April	82,955	123,430
May	138,759	109,312
June	114,014	108,655
July	155,820	153,412
August	114,504	113,579
September	119,009	112,783
October	162,500	109,235
November	390,408	180,234
December	145,959	131,617
Total	\$1,902,086	\$1,658,787

Tire Fee

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts, and all-terrain vehicles.

Revenue from the tire fee is deposited in the Scrap Tire Reduction and Recycling Incentive Fund.

Fertilizer Fee

A fee of \$4.00 per ton is imposed on all sales of commercial fertilizers (as defined in Nebraska Revised Statutes section 81-2,162.02) sold in Nebraska for use in agriculture and applied to land or crops. The fee is collected by the retailer and remitted to the Nebraska Department of Revenue. Effective October 1, 1994, the fertilizer fee remitted is credited to the Ethanol Production Incentive Cash Fund through December 31, 1996.

Table 13

Fertilizer Fee Receipts

Month	Calendar Year 1996	Calendar Year 1995
January	\$ 600,310	\$ 308,500
February	93,441	143,646
March	73,823	207,168
April	318,391	400,028
May	1,966,600	1,119,578
June	2,363,471	1,817,502
July	1,394,576	1,839,495
August	725,557	1,150,590
September	288,635	332,933
October	192,078	103,501
November	138,717	113,861
December	203,521	384,070
Total	\$8,359,120	\$7,920,872